

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1142 be amended to read as follows:

- 1           Page 3, between lines 36 and 37, begin a new paragraph and insert:  
2           **"(e) In addition to the employer's contribution determined**  
3           **under IC 22-4-10, IC 22-4-11, or IC 22-4-11.5, an employer that**  
4           **makes the election described in subsection (a) shall pay each year**  
5           **an additional assessment equal to one percent (1%) of the previous**  
6           **year's taxable wages (as defined in IC 22-4-4-2) to the**  
7           **unemployment insurance benefit fund established by**  
8           **IC 22-4-26-1."**  
9           Page 4, between lines 10 and 11, begin a new paragraph and insert:  
10          "SECTION 5. IC 22-4-11-2, AS AMENDED BY P.L.98-2005,  
11          SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12          UPON PASSAGE]: Sec. 2. (a) Except as provided in IC 22-4-11.5, the  
13          commissioner shall for each year determine the contribution rate  
14          applicable to each employer.  
15          (b) The balance shall include contributions with respect to the period  
16          ending on the computation date and actually paid on or before July 31  
17          immediately following the computation date and benefits actually paid  
18          on or before the computation date and shall also include any voluntary  
19          payments made in accordance with IC 22-4-10-5:  
20                  (1) for each calendar year, an employer's rate shall be determined  
21                  in accordance with the rate schedules in section 3 or 3.3 of this  
22                  chapter; and  
23                  (2) for each calendar year, an employer's rate shall be two and  
24                  seven-tenths percent (2.7%), except as otherwise provided in

1 IC 22-4-37-3, unless and until:

2 (A) the employer has been subject to this article throughout the  
3 thirty-six (36) consecutive calendar months immediately  
4 preceding the computation date; and

5 (B) there has been some annual payroll in each of the three (3)  
6 twelve (12) month periods immediately preceding the  
7 computation date.

8 (c) In addition to the conditions and requirements set forth and  
9 provided in subsection (b)(2)(A) and (b)(2)(B), an employer's rate shall  
10 not be less than five and four-tenths percent (5.4%) unless all required  
11 contribution and wage reports have been filed within thirty-one (31)  
12 days following the computation date and all contributions, penalties,  
13 and interest due and owing by the employer or the employer's  
14 predecessors for periods prior to and including the computation date  
15 have been paid:

16 (1) within thirty-one (31) days following the computation date; or  
17 (2) within ten (10) days after the commissioner has given the  
18 employer a written notice by registered mail to the employer's last  
19 known address of:

20 (A) the delinquency; or

21 (B) failure to file the reports;

22 whichever is the later date.

23 The board or the board's designee may waive the imposition of rates  
24 under this subsection if the board finds the employer's failure to meet  
25 the deadlines was for excusable cause. The commissioner shall give  
26 written notice to the employer before this additional condition or  
27 requirement shall apply.

28 (d) However, if the employer is the state or a political subdivision  
29 of the state or any instrumentality of a state or a political subdivision,  
30 or any instrumentality which is wholly owned by the state and one (1)  
31 or more other states or political subdivisions, the employer may  
32 contribute at a rate of one percent (1%) until it has been subject to this  
33 article throughout the thirty-six (36) consecutive calendar months  
34 immediately preceding the computation date.

35 (e) On the computation date every employer who had taxable wages  
36 in the previous calendar year shall have the employer's experience  
37 account charged with the amount determined under the following  
38 formula:

39 STEP ONE: Divide:

40 (A) the employer's taxable wages for the preceding calendar  
41 year; by

42 (B) the total taxable wages for the preceding calendar year.

43 STEP TWO: Multiply the quotient determined under STEP ONE  
44 by the total amount of benefits charged to the fund under section  
45 1 of this chapter.

46 (f) One (1) percentage point of the rate imposed under subsection (c)  
47 or the amount of the employer's payment that is attributable to the

1 increase in the contribution rate, whichever is less, shall be imposed as  
2 a penalty that is due and shall be deposited upon collection into the  
3 special employment and training services fund established under  
4 IC 22-4-25-1. The remainder of the contributions paid by an employer  
5 pursuant to the maximum rate shall be:

6 (1) considered a contribution for the purposes of this article; and

7 (2) deposited in the unemployment insurance benefit fund  
8 established under IC 22-4-26.

9 **(g) In addition to the employer's contribution rate determined**  
10 **under this section, an employer that makes an election under**  
11 **IC 22-4-10.5-3.2 shall pay an additional assessment determined**  
12 **under IC 22-4-10.5-3.2."**

13 Renumber all SECTIONS consecutively.

(Reference is to HB 1142 as printed January 18, 2006.)

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Representative Stilwell